

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A254 <b>R</b>	C136	C314	A106	A274	B128
A108	A255 <b>R</b>	C138	C316	A112	A278	B129
A110	A260	C140	C318	A130	A308	B130
A156	A264	C142	C320	A132	B102	B136
A170	A272	C143	C322	A136	B103	B206
A171	A276	C146	C324	A146	B104	C204
A175	B402	C148	C326	A180	B105	C206
A181	C104	C152	C328	A181	B106	C224
A182	C106	C154	C330	A183	B107	C323
A184	C108	C158	C332	A214	B108	D122
A186	C110	C172	C334	A222	B110	D126
A188	C112	C176	D336	A225	B112	D302
A196	C116	C182	D340	A226	B114	D304
A219	C120	C184	D342	A230	B116	F106
A220	C122	C186	D104	A248	B118	F107
A224	C124	C188	D108	A252	B119	F110
A228	C126	C302	D302 <b>R</b>	A254	B120	F120
A230 <b>R</b>	C130	C304		A255	B121	F122
A232	C132	C306		A261	B122	F124
A246	C134	C308		A266	B124	F128
A250					B126	

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144		C144 <b>R</b>	
C174		C146	
D344		C148	
		C176	

R = The SGL transaction mentions "Reverse" in the description.

AP = The SGL transaction mentions "Also Post" in the description.

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT	CREDIT
D302	D302R

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT	CREDIT
C108 C150	D304

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT	CREDIT
A258      C212      D128 A310      C214      D130 C202      C216 C204      C217 C208      C222 C210      C228	A260      C138 C106      C140 C110      C143 C126R    C178 C130      C186 C136      D206

ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCTS  
RECEIVABLE

DEBIT	CREDIT
D206	D202 D204 D214 D216

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1320 EMPLOYMENT BENEFIT  
CONTRIBUTIONS RECEIVABLE**

DEBIT	CREDIT
C214 C216 C217	A196 C110

ACCOUNT NUMBER AND TITLE: **1325 TAXES RECEIVABLE**

DEBIT	CREDIT
C202	C143 D207

ACCOUNT NUMBER AND TITLE: **1329 ALLOWANCE FOR LOSS ON TAXES  
RECEIVABLE**

DEBIT	CREDIT
D207	D202 D216

ACCOUNT NUMBER AND TITLE: **1330 RECEIVABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES**

DEBIT	CREDIT
A173      A217 A177      A268	A175      A224 A181      A234 A219      A272

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1335 EXPENDITURE TRANSFERS  
RECEIVABLES**

DEBIT	CREDIT
A258	A260

ACCOUNT NUMBER AND TITLE: **1340 INTEREST RECEIVABLE**

DEBIT	CREDIT
B104 <b>AP</b> C215 C220 B129 C216 C226 C214 C217	A196 C143 D218 C110 D210 C140 D212

ACCOUNT NUMBER AND TITLE: **1349 ALLOWANCE FOR LOSS ON  
INTEREST RECEIVABLE**

DEBIT	CREDIT
D212 D218	D202 D204 D214 D216

ACCOUNT NUMBER AND TITLE: **1350 LOANS RECEIVABLE**

DEBIT	CREDIT
B104 <b>AP</b> C224 C206 C316 C220 C318	C110 D208 C162 D210 C180 D218

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS  
RECEIVABLE

DEBIT	CREDIT
C180      D208	D204

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES AND  
ADMINISTRATIVE FEES  
RECEIVABLE

DEBIT	CREDIT
C214      C217 C216      C226	A196      D205 C143      D206

ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON  
PENALTIES, FINES AND  
ADMINISTRATIVE FEES  
RECEIVABLE

DEBIT	CREDIT
D205 D206	D202 D214 D216

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT		CREDIT		
C314	D210	A182	C118	C228
C316	D512	B104	AP	C126
D112		C104		C210
		C110		C220

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

DEBIT		CREDIT		
A256	R	A256	C130	
B206		B404	D130	
D122		C112		

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

DEBIT		CREDIT		
A256	R	A256		
B206		B404		
		C112		

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1511 OPERATING MATERIALS AND  
SUPPLIES HELD FOR USE**

DEBIT			CREDIT	
B302	D106	D332 <b>R</b>	B502	D104
B304	D114	D334	C132	D108
B306	D116		C134	D110
B404	D132		C212	D330
C164	D134		C312	D332
C402	D318 <b>AP</b>		C404	D606
C404	D320		D102	

ACCOUNT NUMBER AND TITLE: **1512 OPERATING MATERIALS AND  
SUPPLIES HELD IN RESERVE FOR  
FUTURE USE**

DEBIT			CREDIT	
B302	D106	D332	C132	D108
B304	D114		C134	D110
B306	D116		C212	D332 <b>R</b>
B404	D132		D102	D334
C404	D134		D104	

ACCOUNT NUMBER AND TITLE: **1513 OPERATING MATERIALS AND  
SUPPLIES – EXCESS,  
UNSERVICEABLE AND OBSOLETE**

DEBIT		CREDIT	
C404		C328	
D330		D334	



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1514 OPERATING MATERIALS AND  
SUPPLIES HELD FOR REPAIR**

DEBIT	CREDIT
D318	D318 <b>AP</b> D320

ACCOUNT NUMBER AND TITLE: **1519 OPERATING MATERIALS AND  
SUPPLIES - ALLOWANCE**

DEBIT	CREDIT
D319 <b>R</b> D320 <b>R</b>	D319

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR  
RESALE**

DEBIT	CREDIT
B302    B404    D134 B304    C404    D314 <b>R</b> B306    D106    D317 <b>R</b> B334    D132    D328	C404    D314    D328 <b>R</b> D102    D316 D108    D317 D220    D322

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1522 INVENTORY HELD IN RESERVE FOR  
FUTURE SALE**

DEBIT			CREDIT	
B302	D106	D314	C132	D108
B304	D114		C134	D110
B306	D116		C212	D220
B404	D132		D102	D314R
C404	D134		D104	

ACCOUNT NUMBER AND TITLE: **1523 INVENTORY HELD FOR REPAIR**

DEBIT			CREDIT	
C222	D322		D220	
C404	D616		D317R	
D317	D618		D324	

ACCOUNT NUMBER AND TITLE: **1524 INVENTORY – EXCESS, OBSOLETE  
AND UNSERVICEABLE**

DEBIT			CREDIT	
C404			C328	
D316			D220	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1525 INVENTORY – RAW MATERIALS**

DEBIT			CREDIT		
B302	C164	D114	B502	C312	D110
B304	C402	D116	C132	D102	D220
B306	C404	D132	C134	D104	D310
B404	D106	D134	C212	D108	D606

ACCOUNT NUMBER AND TITLE: **1526 INVENTORY – WORK-IN-PROCESS**

DEBIT		CREDIT	
C402	D604	B502	D220
C404	D605	C132	D312
D310		C134	D508
D506		C212	D606
		C312	

ACCOUNT NUMBER AND TITLE: **1527 INVENTORY – FINISHED GOODS**

DEBIT				CREDIT			
B302	C402	D132	D328	B502	D102	D314	D328 <b>R</b>
B304	C404	D134	D506	C132	D104	D316	D508
B306	D106	D312		C134	D108	D317	D606
B404	D114	D314 <b>R</b>		C212	D110	D322	D612
C164	D116	D317 <b>R</b>		C312	D220	D326	

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ACCOUNT NUMBER AND TITLE: **1529 INVENTORY - ALLOWANCE**

DEBIT	CREDIT
B502      D328R C312      D410 D220 D326	C222 D321 D328 D614

ACCOUNT NUMBER AND TITLE: **1531 SEIZED MONETARY INSTRUMENTS**

DEBIT	CREDIT
C166	C168      D342 C174

ACCOUNT NUMBER AND TITLE: **1532 SEIZED CASH DEPOSITS**

DEBIT	CREDIT
C168	C170 D304

ACCOUNT NUMBER AND TITLE: **1541 FORFEITED PROPERTY HELD FOR  
SALE**

DEBIT	CREDIT
B338      C402 B340      D342 C178	B502      C340      D346 C312      D222      D350 C336      D344

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1542 FORFEITED PROPERTY HELD FOR  
DONATION OR USE**

DEBIT	CREDIT
D346 D350	B506      D348 D222

ACCOUNT NUMBER AND TITLE: **1549 FORFEITED PROPERTY –  
ALLOWANCE**

DEBIT	CREDIT
B130      C312 B502      D222	D622

ACCOUNT NUMBER AND TITLE: **1551 FORECLOSED PROPERTY**

DEBIT	CREDIT
B116 B332 C162 D218	C314 C316 C318

ACCOUNT NUMBER AND TITLE: **1559 FORECLOSED PROPERTY –  
ALLOWANCE**

DEBIT	CREDIT
B114 B502	D218

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1561 COMMODITIES HELD UNDER PRICE  
SUPPORT AND STABILIZATION  
SUPPORT PROGRAMS**

DEBIT		CREDIT		
B302	D106	B508	C344	D224
B304	D114	C132	D102	D612
B306	D116	C134	D104	
B404	D132	C212	D108	
C180	D134	C312	D110	

ACCOUNT NUMBER AND TITLE: **1569 COMMODITIES - ALLOWANCE**

DEBIT		CREDIT		
C312		D352		
C344				
D224				

ACCOUNT NUMBER AND TITLE: **1571 STOCKPILE MATERIALS HELD IN  
RESERVE**

DEBIT		CREDIT		
B302	D114	C132	D108	D620
B304	D116	C134	D110	
B306	D132	C212	D336	
B404	D134	D102	D338	
D106		D104	D340	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1572 STOCKPILE MATERIALS HELD FOR SALE**

DEBIT			CREDIT		
B302	D106		B502	C334	D338
B304	D114		C132	D102	
B306	D116		C134	D104	
B404	D132		C212	D108	
C164	D134		C330	D110	
C402	D340		C332	D336	

ACCOUNT NUMBER AND TITLE: **1591 OTHER RELATED PROPERTY**

DEBIT			CREDIT		
B302	C402	D134	C132	D104	
B304	D106		C134	D108	
B306	D114		C212	D110	
B404	D116		C312		
C164	D132		D102		

ACCOUNT NUMBER AND TITLE: **1599 OTHER RELATED PROPERTY – ALLOWANCE**

DEBIT			CREDIT		
B502					
C312					

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY  
SECURITIES ISSUED BY PUBLIC  
DEBT

DEBIT	CREDIT
B124	B502 C302 C320
B126	C120 C304 C322
B128	C122 C306
C402	C124 C308

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY  
SECUTITIES ISSUED BY PUBLIC  
DEBT

DEBIT	CREDIT
B502	B128
C124	
C306	
C308	
C320	

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY  
SECURITIES ISSUED BY PUBLIC  
DEBT

DEBIT	CREDIT
B126	B502
	C122
	C302
	C304
	C322



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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1613 AMORTIZATION OF DISCOUNT AND  
PREMIUM ON U.S. TREASURY  
SECURITIES ISSUED BY PUBLIC  
DEBT**

DEBIT		CREDIT	
B502	C304	B502	C308
C122	C322	C124	C320
C302	D510	C306	D510R

ACCOUNT NUMBER AND TITLE: **1618 MARKET ADJUSTMENT –  
INVESTMENTS**

DEBIT	CREDIT
F136	F136

ACCOUNT NUMBER AND TITLE: **1620 INVESTMENTS IN SECURITIES  
OTHER THAN PUBLIC DEBT  
SECURITIES**

DEBIT	CREDIT
B124	B502 C306
B126	C120 C308
B128	C122 C324
C402	C124 C326
	C302
	C304

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1621 DISCOUNT ON SECURITIES OTHER  
THAN PUBLIC DEBT SECURITIES**

DEBIT	CREDIT
B502 C124 C306 C308 C324	B128

ACCOUNT NUMBER AND TITLE: **1622 PREMIUM ON SECURITIES OTHER  
THAN PUBLIC DEBT SECURITIES**

DEBIT	CREDIT
B126 B502	C122 C302 C304 C326

ACCOUNT NUMBER AND TITLE: **1623 AMORTIZATION OF PREM AND  
DISC ON SECURITIES OTHER THAN  
PUBLIC DEBT SECURITIES**

DEBIT	CREDIT
B502 C122 C302 C304 C326 D510	B502 C124 C306 C308 C324 D510R

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ACCOUNT NUMBER AND TITLE: **1630 INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS ISSUED  
BY PUBLIC DEBT**

DEBIT	CREDIT
B128 C402	B502    C308 C124    C320

ACCOUNT NUMBER AND TITLE: **1631 DISCOUNT ON U.S. TREASURY  
ZERO COUPON BONDS ISSUED  
BY PUBLIC DEBT**

DEBIT	CREDIT
B502    C308 C124    C320	B128

ACCOUNT NUMBER AND TITLE: **1633 AMORTIZATION OF DISCOUNT U.S.  
TREASURY ZERO COUPON BONDS  
ISSUED BY PUBLIC DEBT**

DEBIT	CREDIT
C124 D510	B502    C320 C308    D510 <b>R</b>

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ACCOUNT NUMBER AND TITLE: **1638 MARKET ADJUSTMENT –  
INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS**

DEBIT	CREDIT
F140	F140 <b>R</b>

ACCOUNT NUMBER AND TITLE: **1639 CONTRA MARKET ADJUSTMENT –  
INVESTMENTS IN U.S. TREASURY  
ZERO COUPON BONDS**

DEBIT	CREDIT
F140 <b>R</b>	F140

ACCOUNT NUMBER AND TITLE: **1690 OTHER INVESTMENTS**

DEBIT	CREDIT
C402	B502 C320 C322 C324 C326

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B302	D106	D134	B504	C312	D110
B304	D114		C132	D102	
B306	D116		C134	D104	
B404	D132		C212	D108	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON  
IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B502			D514		
B504					
C312					

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ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT	CREDIT
C402      D605	B502      C312 C132      D307 C134 C212

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS AND  
RENOVATIONS

DEBIT	CREDIT
B302      C164      D116 B304      C402      D132 B306      D106      D134 B404      D114      D307	B502      C212      D108 B504      C312      D110 C132      D102 C134      D104

ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON  
BUILDINGS, IMPROVEMENTS AND  
RENOVATIONS

DEBIT	CREDIT
B502 B504 C312	D514

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1740 OTHER STRUCTURES AND  
FACILITIES**

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D307	C134	D104	

ACCOUNT NUMBER AND TITLE: **1749 ACCUMULATED DEPRECIATION ON  
OTHER STRUCTURES AND  
FACILITIES**

DEBIT			CREDIT		
B502			D226		
B504			D514		
C312					

ACCOUNT NUMBER AND TITLE: **1750 EQUIPMENT**

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D348	C134	D104	

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ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON  
EQUIPMENT

DEBIT	CREDIT
B502 B504 C312	D514

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
B346	C132    D104 C134    D108 C212

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON  
ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
C312	D514



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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1820 LEASEHOLD IMPROVEMENTS**

DEBIT			CREDIT	
B302	C164	D132	C132	D102
B304	D106	D134	C134	D104
B306	D114		C212	D108
B404	D116		C312	D110

ACCOUNT NUMBER AND TITLE: **1829 ACCUMULATED AMORTIZATION  
ON LEASEHOLD IMPROVEMENTS**

DEBIT			CREDIT	
B502			D514	
C312				

ACCOUNT NUMBER AND TITLE: **1830 INTERNAL USE SOFTWARE**

DEBIT			CREDIT		
B302	C164	D116	B502	C312	D110
B304	C402	D132	C132	D102	
B306	D106	D134	C134	D104	
B404	D114	D308	C212	D108	

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **1832 INTERNAL USE SOFTWARE IN  
DEVELOPMENT**

DEBIT	CREDIT
D302 D309	C312 D308

ACCOUNT NUMBER AND TITLE: **1839 ACCUMULATED AMORITIZATION  
ON INTERNAL USE SOFTWARE**

DEBIT	CREDIT
B502      C312	D514

ACCOUNT NUMBER AND TITLE: **1840 OTHER NATURAL RESOURCES**

DEBIT	CREDIT
B302      C164      D116 B304      C402      D132 B306      D106      D134 B404      D114	B502      D102 C132      D104 C134      D108 C212      D110

ACCOUNT NUMBER AND TITLE: **1849 ALLOWANCE FOR DEPLETION**

DEBIT	CREDIT
B502	D514

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ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY,  
PLANT AND EQUIPMENT

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1920 UNREQUISITIONED AUTHORIZED  
APPROPRIATIONS

DEBIT			CREDIT		

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE APPROPRIATIONS

DEBIT			CREDIT		

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B302	D106	D134	C132	D104	
B304	D114		C134	D108	
B306	D116		C212	D110	
B404	D132		D102		

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ACCOUNT NUMBER AND TITLE: **2110 ACCOUNTS PAYABLE**

DEBIT		CREDIT			
A255	D110	A255R	B314	B344	D132
B110	D306	B302	B318	D106	D134
B120	F128	B304	B332	D114	D410
D102		B306	B334	D116	D616

ACCOUNT NUMBER AND TITLE: **2120 DISBURSEMENTS IN TRANSIT**

DEBIT	CREDIT
B110	

ACCOUNT NUMBER AND TITLE: **2130 CONTRACT HOLDBACKS**

DEBIT	CREDIT		
B110	B302	D114	D306
D102	B304	D116	
D110	B306	D132	
	D106	D134	

ACCOUNT NUMBER AND TITLE: **2140 ACCRUED INTEREST PAYABLE**

DEBIT	CREDIT	
B112	B318	B322

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ACCOUNT NUMBER AND TITLE: **2150 PAYABLE FOR TRANSFERS OF  
CURRENTLY INVESTED BALANCES**

DEBIT	CREDIT
A180      A236 A222      A274 A225	A179 A223 A270

ACCOUNT NUMBER AND TITLE: **2155 EXPENDITURE TRANSFERS  
PAYABLE**

DEBIT	CREDIT
A261	A259

ACCOUNT NUMBER AND TITLE: **2160 ENTITLEMENT BENEFITS DUE AND  
PAYABLE**

DEBIT	CREDIT
B110	B324 D406

ACCOUNT NUMBER AND TITLE: **2170 SUBSIDY PAYABLE TO FINANCING  
ACCOUNT**

DEBIT	CREDIT
B105	A150 B324

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ACCOUNT NUMBER AND TITLE: **2179 CONTRA LIABILITY FOR SUBSIDY  
PAYABLE TO FINANCING  
ACCOUNT**

DEBIT	CREDIT
A150	B105

ACCOUNT NUMBER AND TITLE: **2180 LOAN GUARANTEE LIABILITY**

DEBIT	CREDIT
B104 D112	A182    C126 B104AP    C220 C104    C228 C118    D516

ACCOUNT NUMBER AND TITLE: **2190 OTHER ACCRUED LIABILITIES**

DEBIT	CREDIT
B110 D102 D110	B302    D106    D402 B304    D114    D408 B306    D116 B318    D132 B324    D134

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ACCOUNT NUMBER AND TITLE: **2210 ACCRUED FUNDED PAYROLL AND  
LEAVE**

DEBIT	CREDIT
	D132 D402

ACCOUNT NUMBER AND TITLE: **2211 WITHHOLDINGS PAYABLE**

DEBIT	CREDIT
B110	B302    D134 B304    D402 B306 D132

ACCOUNT NUMBER AND TITLE: **2213 EMPLOYER CONTRIBUTIONS AND  
PAYROLL TAXES PAYABLE**

DEBIT	CREDIT
B110	B302    D134 B304    D404 B306 D132

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ACCOUNT NUMBER AND TITLE: **2215 OTHER POST-EMPLOYMENT  
BENEFITS DUE AND PAYABLE**

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: **2216 PENSION BENEFITS DUE AND  
PAYABLE TO BENEFICIARIES**

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO  
BENEFICIARIES**

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: **2218 LIFE INSURANCE BENEFITS DUE  
AND PAYABLE TO BENEFICIARIES**

DEBIT	CREDIT
D406R	D406



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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

DEBIT	CREDIT
B324R	B324

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

DEBIT	CREDIT
B324R	B326

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT  
RELATED LIABILITY**

DEBIT	CREDIT
B324R	B324      B326

ACCOUNT NUMBER AND TITLE: **2310 ADVANCES FROM OTHERS**

DEBIT	CREDIT
A306 A308 F110	C182 C184

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2320 DEFERRED CREDITS**

DEBIT			CREDIT	
C118	C336	D350	B338	B402
C218	D346		B340	C116

ACCOUNT NUMBER AND TITLE: **2400 LIABILITY FOR DEPOSIT FUNDS,  
CLEARING ACCOUNTS AND  
UNDEPOSITED COLLECTIONS**

DEBIT			CREDIT	
C144	D304		C108	C152
C170			C144	C168

ACCOUNT NUMBER AND TITLE: **2510 PRINCIPAL PAYABLE TO TREASURY**

DEBIT			CREDIT	
B120	B136		A156	
B121				

ACCOUNT NUMBER AND TITLE: **2520 PRINCIPAL PAYABLE TO THE  
FEDERAL FINANCING BANK**

DEBIT			CREDIT	
B120				
B121				

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2530 SECURITIES ISSUED BY FEDERAL  
AGENCIES UNDER GENERAL AND  
SPECIAL FINANCING AUTHORITY,  
NET**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **2540 PARTICIPATION CERTIFICATES**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **2590 OTHER DEBT**

DEBIT	CREDIT
B122	D114 D116

ACCOUNT NUMBER AND TITLE: **2610 ACTUARIAL PENSION LIABILITY**

DEBIT	CREDIT
B103 D406 B324R	B324

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2620 ACTUARIAL HEALTH INSURANCE  
LIABILITY**

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: **2630 ACTUARIAL LIFE INSURANCE  
LIABILITY**

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: **2650 ACTUARIAL FECA LIABILITY**

DEBIT	CREDIT
<b>B330R</b>	B330

ACCOUNT NUMBER AND TITLE: **2690 OTHER ACTUARIAL LIABILITIES**

DEBIT	CREDIT
<b>B330R</b>	B324 B330

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2910 PRIOR LIENS OUTSTANDING ON  
ACQUIRED COLLATERAL**

DEBIT	CREDIT
B114	D218

ACCOUNT NUMBER AND TITLE: **2920 CONTINGENT LIABILITIES**

DEBIT	CREDIT
B119 B328R	A143 B328

ACCOUNT NUMBER AND TITLE: **2940 CAPITAL LEASE LIABILITY**

DEBIT	CREDIT
B110 B324R	B302 B304 B306 B346

ACCOUNT NUMBER AND TITLE: **2950 LIABILITY FOR SUBSIDY RELATED  
TO UNDISBURSED LOANS**

DEBIT	CREDIT
C126R	C208

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2960 ACCOUNTS PAYABLE FROM  
CANCELED APPROPRIATIONS**

DEBIT	CREDIT
B316	F130

ACCOUNT NUMBER AND TITLE: **2970 RESOURCES PAYABLE TO  
TREASURY**

DEBIT	CREDIT
B136	F232

ACCOUNT NUMBER AND TITLE: **2980 CUSTODIAL LIABILITY**

DEBIT	CREDIT
D214 D216 F124	C142 C202 C226

ACCOUNT NUMBER AND TITLE: **2990 OTHER LIABILITIES**

DEBIT	CREDIT
B110      D342 B506 C168 C174	A130      C150      D116 A132      C166      D350 A136      D112 B324      D114

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **2995 ESTIMATED CLEANUP COST  
LIABILITY**

DEBIT	CREDIT
D226	B324 B344

ACCOUNT NUMBER AND TITLE: **3100 UNEXPENDED APPROPRIATIONS**

DEBIT	CREDIT
A106      B130 <b>AP</b> D408 <b>AP</b>	A104      C136 <b>R</b>
A112      B134      D410 <b>AP</b>	A108      C138 <b>R</b>
A130      B302 <b>AP</b> D616 <b>AP</b>	A110      D102 <b>R</b>
A132      B304 <b>AP</b> F106	A170      F128
A136      B306 <b>AP</b> F107	A220
A146 <b>AP</b> B314 <b>AP</b> F120	A228
A214      B322 <b>AP</b> F122	A230 <b>R</b>
A226      B332 <b>AP</b> F128	A232
A230      B334 <b>AP</b>	A246
A248      B404 <b>AP</b>	A250
A252      C206 <b>AP</b>	A254 <b>R</b>
A254      D106 <b>AP</b>	A256 <b>R</b>
A256      D114 <b>AP</b>	C132 <b>R</b>
B102 <b>AP</b> D116 <b>AP</b>	C134 <b>R</b>
B105 <b>AP</b> D126 <b>AP</b>	
B106 <b>AP</b> D402 <b>AP</b>	
B108 <b>AP</b> D404 <b>AP</b>	
B118 <b>AP</b> D406 <b>AP</b>	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **3310 CUMULATIVE RESULTS OF  
OPERATIONS**

DEBIT	CREDIT
F228 F231	F228 F230

ACCOUNT NUMBER AND TITLE: **3320 RESERVED FOR FACTS ROUNDING  
DIFFERENCES**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **4032 ANTICIPATED CONTRACT  
AUTHORITY**

DEBIT	CREDIT
A176	A168 F112

ACCOUNT NUMBER AND TITLE: **4034 ANTICIPATED ADJUSTMENTS TO  
CONTRACT AUTHORITY**

DEBIT	CREDIT
A172      A178R F114	A178 F118



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4042 ESTIMATED BORROWING  
AUTHORITY - INDEFINITE**

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: **4044 ANTICIPATED REDUCTIONS TO  
BORROWING AUTHORITY**

DEBIT	CREDIT
A158 F114	A164 F118

ACCOUNT NUMBER AND TITLE: **4047 ANTICIPATED TRANSFERS TO  
TREASURY**

DEBIT	CREDIT
B119      C323 B120      F114 B136	A142 A143 F118

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4060 ANTICIPATED COLLECTIONS FROM  
NON-FEDERAL SOURCES**

DEBIT	CREDIT
A140	C110    C132    C152    C316    C342
F116	C116    C136    C154    C318    D108
	C130    C148    C314    C328    F112

ACCOUNT NUMBER AND TITLE: **4070 ANTICIPATED COLLECTIONS FROM  
FEDERAL SOURCES**

DEBIT	CREDIT
A140    F116	C104    C132    C214    D108
C304	C106    C136    C302    F107
C308	C110    C208    C306    F112
C322	C124    C210    C320

ACCOUNT NUMBER AND TITLE: **4111 DEBT LIQUIDATION  
APPROPRIATIONS**

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: **4112 DEFICIENCY APPROPRIATIONS**

DEBIT	CREDIT
A104	F204

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4114 APPROPRIATED TRUST OR SPECIAL  
FUND RECEIPTS**

DEBIT				CREDIT	
A184	A264	C302	C336	B126	F140R
A186	C124	C306	F140	B129	F204
A188	C172	C324		C304	
A196	C176	C326		C308	

ACCOUNT NUMBER AND TITLE: **4115 LOAN SUBSIDY APPROPRIATION –  
DEFINITE - CURRENT**

DEBIT		CREDIT	
A104		F204	

ACCOUNT NUMBER AND TITLE: **4116 ENTITLEMENT LOAN SUBSIDY  
APPROPRIATION - INDEFINITE**

DEBIT		CREDIT	
A104		F107	F204

ACCOUNT NUMBER AND TITLE: **4117 LOAN ADMINISTRATIVE EXPENSE  
APPROPRIATION – DEFINITE –  
CURRENT**

DEBIT		CREDIT	
A104		F204	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4118 RE-ESTIMATED LOAN SUBSIDY  
APPROPRIATION – INDEFINITE  
PERMANENT**

DEBIT	CREDIT
A104	F107 F204

ACCOUNT NUMBER AND TITLE: **4119 OTHER APPROPRIATIONS REALIZED**

DEBIT	CREDIT
A104	F107 F204

ACCOUNT NUMBER AND TITLE: **4120 APPROPRIATIONS ANTICIPATED –  
INDEFINITE**

DEBIT	CREDIT
A102 C304 C308 F116	A104      C306 A186      F112 C124 C302

ACCOUNT NUMBER AND TITLE: **4121 LOAN SUBSIDY APPROPRIATION –  
INDEFINITE - CURRENT**

DEBIT	CREDIT
A104	F107 F204

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4125 LOAN MODIFICATION ADJUSTMENT  
TRANSFER APPROPRIATION**

DEBIT	CREDIT
A182	F204

ACCOUNT NUMBER AND TITLE: **4126 AMOUNTS APPROPRIATED FROM  
SPECIAL TREASURY-MANAGED  
TRUST FUND TAFS – RECEIVABLE**

DEBIT	CREDIT
A173 A268	A175 A272

ACCOUNT NUMBER AND TITLE: **4127 AMOUNTS APPROPRIATED FROM  
SPECIAL TREASURY-MANAGED  
TRUST FUND TAFS – PAYABLE**

DEBIT	CREDIT
A274	A270

ACCOUNT NUMBER AND TITLE: **4128 AMOUNTS APPROPRIATED FROM  
SPECIAL TREASURY-MANAGED  
TRUST FUND TAFS – TRANSFERS-IN**

DEBIT	CREDIT
A272 A276	F204

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM  
SPECIAL TREASURY-MANAGED  
TRUST FUND TAFS –  
TRANSFERS-OUT

DEBIT	CREDIT
F204	A274 A278

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR AUTHORITY  
REALIZED - DEFINITE

DEBIT	CREDIT
A166	F206

ACCOUNT NUMBER AND TITLE: 4132 CURRENT-YEAR CONTRACT  
AUTHORITY REALIZED –  
INDEFINITE

DEBIT	CREDIT
A166 A168	F206

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4133 ACTUAL ADJUSTMENTS TO  
CONTRACT AUTHORITY**

DEBIT	CREDIT
A174R F206	A172 A174

ACCOUNT NUMBER AND TITLE: **4135 CONTRACT AUTHORITY  
LIQUIDATED**

DEBIT	CREDIT
F206	A170      A175 A171

ACCOUNT NUMBER AND TITLE: **4136 CONTRACT AUTHORITY TO BE  
LIQUIDATED BY TRUST FUNDS**

DEBIT	CREDIT
A175	A173

ACCOUNT NUMBER AND TITLE: **4137 TRANSFERS OF CONTRACT  
AUTHORITY**

DEBIT	CREDIT
A177 A180	A179 A181

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4138 APPROPRIATION TO LIQUIDATE  
CONTRACT AUTHORITY**

DEBIT	CREDIT
A170      A175 A171	F204

ACCOUNT NUMBER AND TITLE: **4139 CONTRACT AUTHORITY CARRIED  
FORWARD**

DEBIT	CREDIT
F206	F206

ACCOUNT NUMBER AND TITLE: **4141 CURRENT-YEAR BORROWING  
AUTHORITY REALIZED -  
DEFINITE**

DEBIT	CREDIT
A152	F208



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4142 CURRENT-YEAR BORROWING  
AUTHORITY REALIZED –  
INDEFINITE**

DEBIT	CREDIT
A152 A154	A148 F208

ACCOUNT NUMBER AND TITLE: **4143 ACTUAL REDUCTIONS TO  
BORROWING AUTHORITY**

DEBIT	CREDIT
F208	A148 A158 A160

ACCOUNT NUMBER AND TITLE: **4145 BORROWING AUTHORITY  
CONVERTED TO CASH**

DEBIT	CREDIT
F208	A156

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4146 ACTUAL REPAYMENTS OF DEBT,  
CURRENT-YEAR AUTHORITY**

DEBIT	CREDIT
F204	B120 B121

ACCOUNT NUMBER AND TITLE: **4147 ACTUAL REPAYMENTS OF DEBT,  
PRIOR-YEAR BALANCES**

DEBIT	CREDIT
F204	B120      B121

ACCOUNT NUMBER AND TITLE: **4148 RESOURCES REALIZED FROM  
BORROWING AUTHORITY**

DEBIT	CREDIT
A156	F204

ACCOUNT NUMBER AND TITLE: **4149 BORROWING AUTHORITY  
CARRIED FORWARD**

DEBIT	CREDIT
F208	F208

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A108 A110	F204

ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO  
THE GENERAL FUND OF THE  
TREASURY, CURRENT-YEAR  
BALANCES

DEBIT	CREDIT
F204	B119      B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO  
THE GENERAL FUND OF THE  
TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F204	B119      B136

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4157 AUTHORITY MADE AVAILABLE  
FROM RECEIPT OR APPROPRIATION  
BALANCES PREVIOUSLY  
PRECLUDED FROM OBLIGATION**

DEBIT	CREDIT
A192	F132      F242 F215

ACCOUNT NUMBER AND TITLE: **4158 AUTHORITY MADE AVAILABLE  
FROM OFFSETTING COLLECTION  
BALANCES PREVIOUSLY  
PRECLUDED FROM OBLIGATION**

DEBIT	CREDIT
A194	F134      F244 F215

ACCOUNT NUMBER AND TITLE: **4160 ANTICIPATED TRANSFERS –  
CURRENT-YEAR AUTHORITY**

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104R

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4165 ALLOCATIONS OF AUTHORITY -  
ANTICIPATED FROM INVESTMENT  
BALANCES**

DEBIT	CREDIT
A204	A217 F112

ACCOUNT NUMBER AND TITLE: **4166 ALLOCATIONS OF REALIZED  
AUTHORITY – TO BE TRANSFERRED  
FROM INVESTED BALANCES**

DEBIT	CREDIT
A217 A225	A219 A223

ACCOUNT NUMBER AND TITLE: **4167 ALLOCATIONS OF REALIZED  
AUTHORITY – TO BE TRANSFERRED  
FROM INVESTED BALANCES**

DEBIT	CREDIT
A219 F204	A225 F204

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4170 TRANSFERS – CURRENT-YEAR  
AUTHORITY**

DEBIT		CREDIT	
A181	A250	A180	A252
A246	F204	A248	F204

ACCOUNT NUMBER AND TITLE: **4175 ALLOCATION TRANSFERS  
OF CURRENT-YEAR AUTHORITY  
FOR NON-INVESTED ACCOUNTS**

DEBIT		CREDIT	
A181	A230R	A180	F204
A220	A232	A214	
	F204	A230	

ACCOUNT NUMBER AND TITLE: **4176 ALLOCATION TRANSFERS OF  
PRIOR-YEAR BALANCES**

DEBIT			CREDIT		
A220	A232	F204	A214	A234	F204
A228	A236		A226		
A230R			A230		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4180 ANTICIPATED TRANSFERS –  
PRIOR-YEAR BALANCES**

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104 <b>R</b>

ACCOUNT NUMBER AND TITLE: **4190 TRANSFERS – PRIOR-YEAR  
BALANCES**

DEBIT	CREDIT
A246 A250 F204	A248 A252 F204

ACCOUNT NUMBER AND TITLE: **4195 TRANSFER OF OBLIGATED  
BALANCES**

DEBIT	CREDIT
A254 <b>R</b> F204 A255 <b>R</b> A256 <b>R</b>	A254      F204 A255 A256

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4201 TOTAL ACTUAL RESOURCES –  
COLLECTED**

DEBIT	CREDIT
F204 F216	B316 F204 F214

ACCOUNT NUMBER AND TITLE: **4210 ANTICIPATED REIMBURSEMENTS  
AND OTHER INCOME**

DEBIT	CREDIT
A302 A308 F116	A304 C182 F112

ACCOUNT NUMBER AND TITLE: **4215 ANTICIPATED APPROPRIATION  
TRUST FUND EXPENDITURE  
TRANSFERS**

DEBIT	CREDIT
A114 F116	A258 F112



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4221 UNFILLED CUSTOMER ORDERS  
WITHOUT ADVANCE**

DEBIT	CREDIT
A304	A310    C222 C184    F108

ACCOUNT NUMBER AND TITLE: **4222 UNFILLED CUSTOMER ORDERS  
WITH ADVANCE**

DEBIT	CREDIT
C182 C184	A306    F110 A308

ACCOUNT NUMBER AND TITLE: **4225 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS –  
RECEIVABLE**

DEBIT	CREDIT
A258	A260

ACCOUNT NUMBER AND TITLE: **4251 REIMBURSEMENTS AND OTHER  
INCOME EARNED - RECEIVABLE**

DEBIT	CREDIT
A310 C222	C186

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4252 REIMBURSEMENTS AND OTHER  
INCOME EARNED – COLLECTED**

DEBIT	CREDIT
A306 C186	F204

ACCOUNT NUMBER AND TITLE: **4255 APPROPRIATION TRUST FUND  
EXPENDITURE TRANSFERS -  
COLLECTED**

DEBIT	CREDIT
A260	F204

ACCOUNT NUMBER AND TITLE: **4260 ACTUAL COLLECTION OF  
GOVERNMENT-TYPE FEES**

DEBIT	CREDIT
C110	F204

ACCOUNT NUMBER AND TITLE: **4261 ACTUAL COLLECTION OF  
BUSINESS-TYPE FEES**

DEBIT	CREDIT
C110 C116	F204

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4262 ACTUAL COLLECTION OF LOAN  
PRINCIPAL**

DEBIT	CREDIT
C110	F204

ACCOUNT NUMBER AND TITLE: **4263 ACTUAL COLLECTION OF LOAN  
INTEREST**

DEBIT	CREDIT
C110 C154	F204

ACCOUNT NUMBER AND TITLE: **4264 ACTUAL COLLECTION OF RENT**

DEBIT	CREDIT
C110	F204

ACCOUNT NUMBER AND TITLE: **4265 ACTUAL COLLECTIONS FROM  
SALE OF FORECLOSED PROPERTY**

DEBIT	CREDIT
C110      C316 C314      C318	F204

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4266 OTHER ACTUAL BUSINESS-TYPE  
COLLECTIONS FROM NON-FEDERAL  
SOURCES**

DEBIT			CREDIT
C110	C182	C334	A306
C148	C328	C342	B118
C152	C330		F204
C158	C332		

ACCOUNT NUMBER AND TITLE: **4267 OTHER ACTUAL GOVERNMENT –  
TYPE COLLECTIONS  
FROM NON-FEDERAL SOURCES**

DEBIT		CREDIT
C110	C152	F204
C148		

ACCOUNT NUMBER AND TITLE: **4271 ACTUAL PROGRAM FUND SUBSIDY  
COLLECTED – DEFINITE - CURRENT**

DEBIT		CREDIT
C104	C126	F204
C106		

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4272 ACTUAL PROGRAM FUND SUBSIDY  
COLLECTED – INDEFINITE –  
PERMANENT**

DEBIT	CREDIT
C106 C126	F204

ACCOUNT NUMBER AND TITLE: **4273 INTEREST COLLECTED FROM  
TREASURY**

DEBIT	CREDIT
C110      C306 C124      C320 C140 C302	B126      C322 B129      C323 C304      F204 C308

ACCOUNT NUMBER AND TITLE: **4274 ACTUAL PROGRAM FUND SUBSIDY  
COLLECTED – INDEFINITE –  
CURRENT**

DEBIT	CREDIT
C126	F204

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4275 ACTUAL COLLECTIONS FROM  
LIQUIDATING FUND**

DEBIT	CREDIT
	F204

ACCOUNT NUMBER AND TITLE: **4276 ACTUAL COLLECTIONS FROM  
FINANCING FUND**

DEBIT	CREDIT
	F204

ACCOUNT NUMBER AND TITLE: **4277 OTHER ACTUAL COLLECTIONS –  
FEDERAL**

DEBIT	CREDIT
C110 C140	F204

ACCOUNT NUMBER AND TITLE: **4281 ACTUAL PROGRAM FUND  
SUBSIDY RECEIVABLE  
DEFINITE - CURRENT**

DEBIT	CREDIT
C208	C126

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4282 ACTUAL PROGRAM FUND  
SUBSIDY RECEIVABLE  
INDEFINITE - PERMANENT**

DEBIT	CREDIT
C208	C106 C126

ACCOUNT NUMBER AND TITLE: **4283 INTEREST RECEIVABLE FROM  
TREASURY**

DEBIT	CREDIT
C214	C140

ACCOUNT NUMBER AND TITLE: **4284 ACTUAL PROGRAM FUND SUBSIDY  
RECEIVABLE – INDEFINITE-  
CURRENT**

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: **4285 RECEIVABLE FROM THE  
LIQUIDATING FUND**

DEBIT	CREDIT
C210	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4286 RECEIVABLE FROM THE FINANCING FUND**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **4287 OTHER FEDERAL RECEIVABLES**

DEBIT	CREDIT
C214	C140

ACCOUNT NUMBER AND TITLE: **4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS**

DEBIT	CREDIT
A138 F116	D110    F112 D134

ACCOUNT NUMBER AND TITLE: **4350 CANCELED AUTHORITY**

DEBIT	CREDIT
B316	F120 F122 F128



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4391 ADJUSTMENTS TO INDEFINITE  
NO-YEAR AUTHORITY**

DEBIT	CREDIT
F204	F106 F204

ACCOUNT NUMBER AND TITLE: **4392 RESCISSIONS – CURRENT-YEAR**

DEBIT	CREDIT
F204 F206 F208	A132 A136

ACCOUNT NUMBER AND TITLE: **4393 RESCISSIONS – PRIOR-YEAR**

DEBIT	CREDIT
F204 F206 F208	A132 A136

ACCOUNT NUMBER AND TITLE: **4394 RECEIPTS NOT AVAILABLE FOR  
OBLIGATION UPON COLLECTION**

DEBIT	CREDIT
A190    A278    C304    F140 <b>R</b> A270    B126    C308	A188    C124    C306    C326 A196    C302    C324    F140

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4395 AUTHORITY UNAVAILABLE  
PURSUANT TO PUBLIC LAW –  
TEMPORARY**

DEBIT	CREDIT
A126      F129 B128 <b>R</b> F130 <b>AP</b>	A128

ACCOUNT NUMBER AND TITLE: **4396 AUTHORITY PERMANENTLY NOT  
AVAILABLE PURSUANT TO  
PUBLIC LAW**

DEBIT	CREDIT
F204	A106 A112 A130

ACCOUNT NUMBER AND TITLE: **4397 RECEIPTS AND APPROPRIATIONS  
TEMPORARILY PRECLUDED  
FROM OBLIGATION**

DEBIT	CREDIT
B126      F215 F132      F242	A127

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4398 OFFSETTING COLLECTIONS  
TEMPORARILY PRECLUDED  
FROM OBLIGATION**

DEBIT	CREDIT
B126      F215 F134      F244	A129

ACCOUNT NUMBER AND TITLE: **4420 UNAPPORTIONED AUTHORITY –  
PENDING RESCISSION**

DEBIT	CREDIT
A134R    F210 A136      F212	A134

ACCOUNT NUMBER AND TITLE: **4430 UNAPPORTIONED AUTHORITY –  
OMB DEFERRAL**

DEBIT	CREDIT
A126R F210 F212	A126

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4450 UNAPPORTIONED AUTHORITY**

DEBIT				CREDIT				
A106	A140 <b>AP</b>	B121	F122	A102	A166	A219	C136	D108
A116	A142	B126	F212	A104	A174R	A242	C158	D110
A118	A160	B129		A108	A176	A250	C172	D134
A126	A164	C304		A110	A178R	A258	C176	F104
A127	A174	C308		A114	A182	A264	C302	F114
A128	A178	F104 <b>R</b>		A126 <b>R</b>	A184	A268	C306	F116
A129	A225	F106		A128 <b>R</b>	A186	A276	C324	F126
A130	A244	F107		A134 <b>R</b>	A190	A302	C326	F130 <b>AP</b>
A132	A252	F112		A138	A192	C106	C328	F210
A134	B118	F118		A140	A194	C124	C330	
				A143	A196	C130	C332	
				A152	A204	C132	C336	
				A162				

ACCOUNT NUMBER AND TITLE: **4510 APPORTIONMENTS**

DEBIT			CREDIT			
A106	B129	F107	A116	C106 <b>AP</b>	C154 <b>AP</b>	C316 <b>AP</b>
A120	C106	F122	A122	C110 <b>AP</b>	C182 <b>AP</b>	C318 <b>AP</b>
A179	C304	F210	A177	C116 <b>AP</b>	C208 <b>AP</b>	C320 <b>AP</b>
A214	C304 <b>R</b>	F212	A186 <b>AP</b>	C124	C210 <b>AP</b>	C328 <b>AP</b>
A230	C308		A220	C124 <b>AP</b>	C214 <b>AP</b>	C342 <b>AP</b>
A259	C308 <b>R</b>		A230 <b>R</b>	C130 <b>AP</b>	C302	D108 <b>AP</b>
A266	C322 <b>R</b>		A232	C132 <b>AP</b>	C302 <b>AP</b>	D110 <b>AP</b>
A308 <b>AP</b>	F106		A304 <b>AP</b>	C136 <b>AP</b>	C306	
B107			B126 <b>AP</b>	C148 <b>AP</b>	C306 <b>AP</b>	
B126				C152 <b>AP</b>	C314 <b>AP</b>	

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: **4570 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **4580 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **4590 APPORTIONMENTS UNAVAILABLE –  
ANTICIPATED RESOURCES**

DEBIT	CREDIT
A122      C152 <b>AP</b> C328 <b>AP</b> A186 <b>AP</b> C154 <b>AP</b> C342 <b>AP</b> A304 <b>AP</b> C182 <b>AP</b> D108 <b>AP</b> B126 <b>AP</b> C208 <b>AP</b> D110 <b>AP</b> C106 <b>AP</b> C210 <b>AP</b> F112 C110 <b>AP</b> C214 <b>AP</b> C116 <b>AP</b> C302 <b>AP</b> C124 <b>AP</b> C306 <b>AP</b> C130 <b>AP</b> C314 <b>AP</b> C132 <b>AP</b> C316 <b>AP</b> C136 <b>AP</b> C318 <b>AP</b> C148 <b>AP</b> C320 <b>AP</b>	A118 A140 <b>AP</b> A308 <b>AP</b> C304 <b>R</b> C322 <b>R</b>

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4610 ALLOTMENTS – REALIZED  
RESOURCES**

DEBIT				CREDIT			
A106	B204		F110	A120	C112	C208AP	D110AP
A148	B206	C322R	F122	A122	C116AP	C210AP	
A150	B210	D116	F210	A186AP	C124AP	C214AP	
A259	B306	D402	F212	A304AP	C130AP	C302AP	
A266	B314	D404		B126AP	C132AP	C306AP	
A308AP	B322	D406		B202AP	C134	C314AP	
B102	B332	D408		B204AP	C136AP	C316AP	
B104	B334	D410		B208	C138	C318AP	
B106	B344	D616		B304	C148AP	C320AP	
B107	C204	F106		C106	C152AP	C328AP	
B108	C304R	F107		C106AP	C154AP	C342AP	
B114	C308R	F108		C110AP	C182AP	D108AP	
B116							
B122							
B202							

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS NOT  
SUBJECT TO APPORTIONMENT**

DEBIT				CREDIT				
A106	A223	B210	D410	A102	A192	B202R	C136AP	C314AP
A118	A225	B306	D616	A104	A194	B204R	C138	C316AP
A127	A230	B314	F106	A108	A196	B208	C148AP	C318AP
A128	A252	B322	F107	A110	A217	B304	C152AP	C320AP
A129	A259	B334	F108	A114	A219	C106AP	C154AP	C324
A130	A266	C304	F110	A122	A220	C110AP	C158	C326
A132	A270	C304R	F122	A128R	A230R	C112	C172	C328AP
A134	A278	C308	F212	A134R	A232	C116AP	C176	C342
A140AP	A308AP	C308R		A152	A250	C124	C182AP	C342AP
A148	B102	C322R		A162	A258	C124AP	C208AP	D108AP
A160	B103	D116		A166	A264	C128AP	C210AP	D110AP
A164	B121	D402		A174R	A268	C130AP	C214AP	F210
A174	B126	D404		A176	A276	C132	C302	
A178	B129	D406		A177	A302	C132AP	C302AP	
A179	B202	D408		A178R	A304AP	C134	C306	
A214	B204			A186	B126AP	C136	C306AP	
	B206			A186AP				
				A190				

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ACCOUNT NUMBER AND TITLE: **4630 FUNDS NOT AVAILABLE FOR  
COMMITMENT/OBLIGATION**

DEBIT		CREDIT	
F210	F210	A138	A140

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS – EXPIRED  
AUTHORITY**

DEBIT				CREDIT			
A112	D106	D122	F120	A228	C132	D104	F212
A226	D114	D124		A236	C136	D120	
A234	D118	D126		C130	D102	D132	

ACCOUNT NUMBER AND TITLE: **4700 COMMITMENTS**

DEBIT		CREDIT	
B202R	B210	B202	
B204	F210	B204R	
B206	F212		
B208			



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ACCOUNT NUMBER AND TITLE: **4801 UNDELIVERED ORDERS –  
OBLIGATIONS, UNPAID**

DEBIT			CREDIT
A146	B304	D132	A150
B104	B306	D134	B204
B105	B344	D402	B208
B107	B346	D404	B210
B130	C206	D406	F226
B204R	C224	D408	
B206	D114	F227	
B302	D116		

ACCOUNT NUMBER AND TITLE: **4802 UNDELIVERED ORDERS –  
OBLIGATIONS, PREPAID/ADVANCED**

DEBIT		CREDIT
B404	F224	B206
C112		F222

ACCOUNT NUMBER AND TITLE: **4831 UNDELIVERED ORDERS –  
OBLIGATIONS TRANSFERRED,  
UNPAID**

DEBIT	CREDIT
A254 F226	A254R F227

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4832 UNDELIVERED ORDERS –  
OBLIGATIONS TRANSFERRED –  
PREPAID/ADVANCED**

DEBIT	CREDIT
A256 F222	A256R F224

ACCOUNT NUMBER AND TITLE: **4871 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR UNPAID UNDELIVERED  
ORDERS – OBLIGATIONS,  
RECOVERIES**

DEBIT	CREDIT
A308     D132 D120     D134	F227

ACCOUNT NUMBER AND TITLE: **4872 DOWNWARD ADJUSTMENTS OF  
PRIOR-YEAR PREPAID/ADVANCED  
UNDELIVERED ORDERS -  
OBLIGATIONS, REFUNDS  
COLLECTED**

DEBIT	CREDIT
C130	F224

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF  
PRIOR-YEAR UNDELIVERED  
ORDERS – OBLIGATIONS, UNPAID

DEBIT	CREDIT
F226	D114    D118 D116    D124

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF  
PRIOR-YEAR UNDELIVERED  
ORDERS – OBLIGATIONS, PREPAID/  
ADVANCED

DEBIT	CREDIT
F222	D122

ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS –  
OBLIGATIONS, UNPAID

DEBIT	CREDIT
A261 B110 B112 F220	A259    B332    D134    D616 B302    B334    D402    F218 B304    B344    D404 B306    B346    D406 B314    D114    D408 B322    D116    D410 D132

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **4902 DELIVERED ORDERS –  
OBLIGATIONS, PAID**

DEBIT	CREDIT
C134 C138 F214	A146    B106    B130 A261    B107    B404 A266    B108    C204 B102    B110    C206 B103    B112    C224 B104    B114 B105    B116 B122

ACCOUNT NUMBER AND TITLE: **4931 DELIVERED ORDERS –  
OBLIGATIONS TRANSFERRED,  
UNPAID**

DEBIT	CREDIT
A255 F218	A255R F220

ACCOUNT NUMBER AND TITLE: **4971 DOWNWARD ADJUSTMENTS  
OF PRIOR-YEAR UNPAID  
DELIVERED ORDERS –  
OBLIGATIONS, RECOVERIES**

DEBIT	CREDIT
D102    F128 D110	F220

**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: **4972 DOWNWARD ADJUSTMENTS  
OF PRIOR-YEAR PAID DELIVERED  
ORDERS – OBLIGATIONS, REFUNDS  
COLLECTED**

DEBIT		CREDIT
C132	D104	F216
C136	D108	

ACCOUNT NUMBER AND TITLE: **4981 UPWARD ADJUSTMENTS OF  
PRIOR-YEAR DELIVERED ORDERS –  
OBLIGATIONS, UNPAID**

DEBIT		CREDIT
F218		D106

ACCOUNT NUMBER AND TITLE: **4982 UPWARD ADJUSTMENTS OF  
PRIOR-YEAR DELIVERED ORDERS –  
OBLIGATIONS, PAID**

DEBIT		CREDIT
F214		D126

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5100 REVENUE FOR GOODS SOLD**

DEBIT	CREDIT
F228	A306    C222 A310    C342 C110 C218

ACCOUNT NUMBER AND TITLE: **5109 CONTRA REVENUE FOR GOODS SOLD**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5200 REVENUE FROM SERVICES PROVIDED**

DEBIT	CREDIT
F228	A186    A306    C217 A188    A310    C218 A264    C110 C188

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES PROVIDED**

DEBIT	CREDIT
D202	F228

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE**

DEBIT	CREDIT
C322      F232 D510R F228	A186    C154    C216    C320 A188    C188    C217    C326 C110    C214    C226    D510 C142    C215    C228    D512

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5320 PENALTIES, FINES AND  
ADMINISTRATIVE FEES REVENUE**

DEBIT	CREDIT
F228	A186    C188    C217 A188    C202    C226 C110    C214 C142    C216

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5329 CONTRA REVENUE FOR PENALTIES,  
FINES AND ADMINISTRATIVE FEES**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

DEBIT	CREDIT
F228	A186    C214 A264    C216 C110    C217

ACCOUNT NUMBER AND TITLE: **5409 CONTRA REVENUE FOR BENEFIT  
PROGRAM REVENUE**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE  
PREMIUM REVENUE**

DEBIT	CREDIT
F228	C110    C217 C216    C218



**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5509 CONTRA REVENUE FOR INSURANCE  
AND GUARANTEE PREMIUM  
REVENUE**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5600 DONATED REVENUE -  
FINANCIAL RESOURCES**

DEBIT	CREDIT
F228	A186      C158 A188      C202

ACCOUNT NUMBER AND TITLE: **5609 CONTRA REVENUE FOR DONATIONS  
FINANCIAL RESOURCES**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5610 DONATED REVENUE -  
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
F228	C102 C164

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5619 CONTRA DONATED REVENUE -  
NONFINANCIAL RESOURCES**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

DEBIT	CREDIT
C132R    F128	A146AP    B304AP    D114AP    D616AP
C134R    F228	B102AP    B306AP    D116AP
C136R    F232	B105AP    B314AP    D126AP
C138R	B106AP    B322AP    D132AP
D102R	B108AP    B332AP    D402AP
	B118AP    B334AP    D404AP
	B130AP    B404AP    D406AP
	B134       C206AP    D408AP
	B302AP    D106AP    D410AP

ACCOUNT NUMBER AND TITLE: **5720 FINANCING SOURCES  
TRANSFERRED IN WITHOUT  
REIMBURSEMENT**

DEBIT	CREDIT
F228	C402

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ACCOUNT NUMBER AND TITLE: **5730 FINANCING SOURCES  
TRANSFERRED OUT WITHOUT  
REIMBURSEMENT**

DEBIT	CREDIT
B502 D112	F228

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED IN**

DEBIT	CREDIT
F228 F232	A184

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED  
RECEIPTS TRANSFERRED OUT**

DEBIT	CREDIT
A183	F228 F232

ACCOUNT NUMBER AND TITLE: **5750 EXPENDITURE FINANCING SOURCES  
TRANSFERS-IN**

DEBIT	CREDIT
F228	A258 A264

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5755 NONEXPENDITURE FINANCING  
SOURCES – TRANSFERS-IN**

DEBIT	CREDIT
F228	A171    A220    A250 A173    A228    A268 A177    A232    A276 A217    A236 A219    A246

ACCOUNT NUMBER AND TITLE: **5760 NONEXPENDITURE FINANCING  
SOURCES – TRANSFERS-OUT**

DEBIT	CREDIT
A259 A266	F228

ACCOUNT NUMBER AND TITLE: **5765 NONEXPENDITURE FINANCING  
SOURCES TRANSFERS-OUT**

DEBIT	CREDIT
A143    A225    A234    A270 A179    A226    A248    A278 A214    A230    A252 A223	A230R F228

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT	CREDIT
F228	D602

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ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

DEBIT	CREDIT
F228	A182    F228 C222

ACCOUNT NUMBER AND TITLE: **5799 ADJUSTMENT OF APPROPRIATIONS  
USED**

DEBIT	CREDIT
	F228

ACCOUNT NUMBER AND TITLE: **5800 TAX REVENUE COLLECTED**

DEBIT	CREDIT
F228	A186    C143 A188    C217 C142

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE ACCRUAL  
ADJUSTMENT**

DEBIT	CREDIT
C143 F228	C202

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ACCOUNT NUMBER AND TITLE: **5809 CONTRA REVENUE FOR TAXES**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5890 TAX REVENUE REFUNDS**

DEBIT	CREDIT
B118 B318	F228

ACCOUNT NUMBER AND TITLE: **5900 OTHER REVENUE**

DEBIT	CREDIT			
F228	A186	C172	C214	D330
	A188	C174	C216	D336
	C110	C188	C217	D342
	C142	C202	C218	D346

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **5909 CONTRA REVENUE FOR OTHER  
REVENUE**

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5990 COLLECTIONS FOR OTHERS**

DEBIT	CREDIT
C142 C143	F228

ACCOUNT NUMBER AND TITLE: **5991 ACCRUED COLLECTIONS FOR  
OTHERS**

DEBIT	CREDIT
C202 C226	C143      F228 D216

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Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/  
PROGRAM COSTS

DEBIT					CREDIT		
A146	B302	B508	D132	D606	C132	D108	F128
A266	B304	C102	D134	D616	C134	D110	F228
B102	B306	D106	D307	D620	C136	D502	F232
B104	B314	D114	D322	D622	C138	D504	
B105	B344	D116	D402		D102	D508	
B106	B404	D126	D404		D104	D618	
B107			D408				

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE –  
INCURRED FOR OTHERS

DEBIT		CREDIT	
F228		D214	

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY  
EXPENSE

DEBIT		CREDIT	
F228		D112	



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ACCOUNT NUMBER AND TITLE: **6310 INTEREST EXPENSES ON  
BORROWING FROM TREASURY**

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: **6320 INTEREST EXPENSES ON  
SECURITIES**

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: **6330 OTHER INTEREST EXPENSE**

DEBIT	CREDIT
B108      B322      D516 B318      D112	F228 F232

ACCOUNT NUMBER AND TITLE: **6400 BENEFIT EXPENSE**

DEBIT	CREDIT
B404 D404 D406	F228

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ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT			CREDIT	
C330	D326	D612	C132	D104
D106	D402		C134	D504
D114	D502		C212	D508
D116	D506		D102	F228

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT		CREDIT	
D502	D508	D309	
D504	F228	D604	
D506			

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT		CREDIT	
F228		D309	
		D605	

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **6710 DEPRECIATION, AMORTIZATION  
AND DEPLETION**

DEBIT	CREDIT
D514	D502      D604 D504      F228 D506 D508

ACCOUNT NUMBER AND TITLE: **6720 BAD DEBT EXPENSE**

DEBIT	CREDIT
D204 D214	F228

ACCOUNT NUMBER AND TITLE: **6730 IMPUTED COSTS**

DEBIT	CREDIT
D602	F228

ACCOUNT NUMBER AND TITLE: **6790 OTHER EXPENSES NOT REQUIRING  
BUDGETARY RESOURCES**

DEBIT	CREDIT
C136      D319 C138      D320 <b>R</b>	C212      D319 <b>R</b> D128      F228 D318

**U.S. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: **6800 FUTURE FUNDED EXPENSES**

DEBIT	CREDIT
B324      F130 B328 D614	F228 B316 B344

ACCOUNT NUMBER AND TITLE: **6850 EMPLOYER CONTRIBUTIONS TO  
EMPLOYEE BENEFIT PROGRAMS  
NOT REQUIRING CURRENT-YEAR  
BUDGET AUTHORITY  
(UNOBLIGATED)**

DEBIT	CREDIT
B326	F228

ACCOUNT NUMBER AND TITLE: **6900 NONPRODUCTION COSTS**

DEBIT	CREDIT
B102      B404      D134 B302      D106      D402 B304      D114 B306      D116 B344      D132	C132      D108 C134      D110 C212      F228 D102 D104

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ACCOUNT NUMBER AND TITLE: **7110 GAINS ON DISPOSITION OF ASSETS**

DEBIT	CREDIT
F230	C302    C322    C332 C306    C324    C404 C320    C326 C328

ACCOUNT NUMBER AND TITLE: **7180 UNREALIZED GAINS - INVESTMENTS**

DEBIT	CREDIT
F140R    F230	F136    F140

ACCOUNT NUMBER AND TITLE: **7190 OTHER GAINS**

DEBIT	CREDIT
F230	

ACCOUNT NUMBER AND TITLE: **7210 LOSSES ON DISPOSITION OF ASSETS**

DEBIT	CREDIT
B504    C312    C322    C328 C304    C320    C324    C334 C308            C326    C404	F231

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ACCOUNT NUMBER AND TITLE: **7280 UNREALIZED LOSSES –  
INVESTMENTS**

DEBIT	CREDIT
F138      F140	F140 <b>R</b> F231

ACCOUNT NUMBER AND TITLE: **7290 OTHER LOSSES**

DEBIT	CREDIT
A182      D330 B328      D336 C323      D352 D316	B328 <b>R</b> F231

ACCOUNT NUMBER AND TITLE: **7300 EXTRAORDINARY ITEMS**

DEBIT	CREDIT
D338 F230	F231

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ACCOUNT NUMBER AND TITLE: **7400 PRIOR-PERIOD ADJUSTMENTS**

DEBIT		CREDIT	
D106	D321	D102	D110
D114	D324	D104	F231
D116	F230	D108	

ACCOUNT NUMBER AND TITLE: **7500 DISTRIBUTIONS OF INCOME  
DIVIDEND**

DEBIT		CREDIT	
		F231	

ACCOUNT NUMBER AND TITLE: **7600 CHANGES IN ACTUARIAL LIABILITY**

DEBIT		CREDIT	
B330		B330R	
F230		F231	

ACCOUNT NUMBER AND TITLE: **8010 GUARANTEED LOAN LEVEL**

DEBIT		CREDIT	
E102		F234	
		F240	

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ACCOUNT NUMBER AND TITLE: **8015 GUARANTEED LOAN LEVEL -  
UNAPPORTIONED**

DEBIT	CREDIT
E104	E102

ACCOUNT NUMBER AND TITLE: **8020 GUARANTEED LOAN LEVEL -  
APPORTIONED**

DEBIT	CREDIT
E106 F236	E104

ACCOUNT NUMBER AND TITLE: **8025 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **8030 RESERVED FOR AGENCY USE**

DEBIT	CREDIT



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ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL -  
USED AUTHORITY

DEBIT	CREDIT
F234	E106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL -  
UNUSED AUTHORITY

DEBIT	CREDIT
F240	F236

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL  
OUTSTANDING

DEBIT	CREDIT
E108	E110

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ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW  
DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F238	E108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: **8065 GUARANTEED LOAN COLLECTIONS,  
DEFAULTS AND ADJUSTMENTS**

DEBIT	CREDIT
E110	F239

ACCOUNT NUMBER AND TITLE: **8068 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: **8070 GUARANTEED LOAN CUMULATIVE  
DISBURSEMENTS BY LENDERS**

DEBIT	CREDIT
F239	F238

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